



Jon I. Stevens
General Director
Financial Reporting

BNSF Railway Company
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December XX, 2009

CERTIFIED RETURN RECEIPT REQUESTED

Ed Moreen
EPA Project Coordinator
U.S. Environmental Protection Agency
Coeur d'Alene Field Office
1910 Northwest Boulevard, Suite 208
Coeur d'Alene, Idaho 83814

RE: Financial Test for Consent Order
BNSF Railway Company Shoshone County, Idaho

Dear Mr. Moreen:

BNSF Railway Company ("BNSF Railway") submits the following for purposes of demonstrating financial responsibility pursuant to Subpart H of 40 CFR Part 264 and Section XIII of the Consent Decree, Docket No. 10-2009-0082, EPA ID No. IAD00688572.

1. A letter as specified in 40 CFR Section 264.143(e)(3)(i) and 40 CFR Section 264.151(g);
2. A special report from BNSF Railway's independent registered public accounting firm; and
3. A copy of BNSF Railway's Form 10-K for the year ending December 31, 2008.

If you have any questions regarding any of the above submittals, please do not hesitate to call me.

Sincerely,

Jon I. Stevens
General Director, Financial Reporting

Attachment

cc: Ms. Dava Kaitala
Mr. Russell Light
Ms. Pamela Nehring



Thomas N. Hund
Executive Vice President & CFO

BNSF Railway Company
2500 Lou Menk Drive
Fort Worth, TX 76131
Phone (817) 352-4800
Fax (817) 352-4808

December XX, 2009

CERTIFIED RETURN RECEIPT REQUESTED

Ed Moreen
EPA Project Coordinator
U.S. Environmental Protection Agency
Coeur d'Alene Field Office
1910 Northwest Boulevard, Suite 208
Coeur d'Alene, Idaho 83814

**RE: Financial Test for Response Action
BNSF Railway Company Shoshone County, Idaho**

I am Executive Vice President and Chief Financial Officer of BNSF Railway Company, 2500 Lou Menk Drive, AOB 2nd Floor, Fort Worth, Texas, 76131. This letter is in support of the Company's use of a financial test to demonstrate financial assurance for the obligations of the Company under that certain Wallace Yard and Spur Lines Site ("the Site") in Shoshone County, Idaho (the "Consent Decree")], dated _____, _____, Docket No. 10-2009-0082, between the PRP and EPA, entered pursuant to the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C. § 9607 et seq. ("CERCLA"). This letter confirms the Company's satisfaction of certain financial criteria, as set forth more fully below, that makes the Company eligible to utilize the financial test as financial assurance under the Consent Decree.

1. The dollar amount of financial assurance required by Paragraph 47e of the Consent Decree and covered by the Company's use of the financial test is \$3,500,000.
2. The Company is a signatory to the following CERCLA settlements (other than the Consent Decree) under which the Company is providing financial assurance to EPA through the use of a financial test. The total dollar amount of such financial assurance covered by a financial test is equal, in the aggregate, to \$81,553,866, and is shown for each such settlement as follows:

<u>EPA ID No.</u>	<u>Facility Name and Address</u>	<u>Financial Assurance</u>
NMD 310-010087	Albuquerque Former Tie Treating Plant 3300 Second Street, SW Albuquerque, New Mexico 87105	\$64,000,000
None	Idaho Pole Site Bozeman, Montana 59715	\$2,323,372
MND 000-686196	Burlington Northern Tie Plant 1271 Highland Scenic Dr. S. Baxter, Minnesota 56425	\$7,504,350

<u>EPA ID No.</u>	<u>Facility Name and Address</u>	<u>Financial Assurance</u>
MTT 310-010087	Burlington Northern Livingston Shop Complex 208 Miles Lane South Livingston, Montana 59047	\$3,321,155
MTR 000-003590	Mission Wye Mission Wye Facility Mission Wye, Montana 59047	\$36,307
MTD 053-038386	Burlington Northern Railroad Properties Tie Plant P.O. Box 156 Somers, Montana 59932	\$3,978,682
WAR 000-04713	South Tacoma Field Operable Unit Tacoma, Washington 98409	\$390,000

3. The Company is the owner and/or operator of the following facilities for which the Company has demonstrated financial assurance through a financial test, including but not limited to hazardous waste Treatment, Storage, and Disposal ("TSD") facilities under 40 CFR parts 264 and 265, Municipal Solid Waste Landfill ("MSWLF") facilities under 40 CFR part 258, Underground Injection Control ("UIC") facilities under 40 CFR part 144, Underground Storage Tank ("UST") facilities under 40 CFR part 280, and Polychlorinated Biphenyl ("PCB") storage facilities under 40 CFR part 761. The total dollar amount of such financial assurance covered by a financial test is equal, in the aggregate, to \$97,753,155, and is shown for each such facility as follows:

<u>EPA ID No.</u>	<u>Facility Name and Address</u>	<u>Financial Assurance</u>
MTD 000-716787	Burlington Northern Railroad Paradise Tie Treating Plant P.O. Box 66 Paradise, Montana 59856	\$2,385,534
ORQ 000-017970	Hoyt Street Railyard 1105 NW 9th Portland, Oregon 97210	\$203,000
WAD 988-483830	Skykomish Former Maintenance and Fueling Facility Railroad Avenue and 5th Street Skykomish, Washington 98288	\$65,630,000
TXD 000-778621	Somerville Tie Treating Plant Highway 36 North Somerville, Texas 77879	\$14,499,417
CRWQCB Order No. 5-00-133	Stockton Intermodal Facility 6540 South Austin Road Stockton, CA 94125	\$118,393

<u>EPA ID No.</u>	<u>Facility Name and Address</u>	<u>Financial Assurance</u>
None	D Street site 1815 East D Street Tacoma, Washington 98421	\$3,662,484
IAD00688572	The Burlington Northern and Santa Fe Railway Company NW Burlington Avenue West Burlington, Iowa 52655	\$2,945,000
None	Bay Chemical Site 8 E. Washington Yakima, Washington 98903	\$309,327
MND 000780536	Brainerd UST 324 Washington Street NE Brainerd, MN 56401	\$500,000
MTD132430281	Glendive (WWTP) UST 107 1/2 North Sargent Glendive, MT 59930	\$500,000
MTD132430281	Glendive (DFO piping) UST 107 1/2 North Sargent Glendive, MT 59930	\$1,000,000
MTD986072429	Great Falls UST 617 Bay Drive Great Falls, MT 59404	\$500,000
Site IDs: 284588/677898	Superior UST 3701 E. Itasca Superior, WI 54880	\$500,000
MTD980955660	Havre (WWTP) UST 800 First Street North Havre, MT 59501	\$500,000
NDD 980955314	Grand Forks UST 1796 Demers Avenue Grand Forks, ND 558201	\$500,000
MND 981092943	Dilworth UST 459 SE 5th Street Dilworth, MN 56529	\$500,000
Facility ID 27703	Topeka UST BSNF GOB 920 SE Quincy Topeka, KS 66612	\$500,000

<u>EPA ID No.</u>	<u>Facility Name and Address</u>	<u>Financial Assurance</u>
NED000822783	Alliance UST 100 East Kansas Street Alliance, NE 69301	\$1,000,000
Facility ID 2039050	Corwith Yard UST 3526 W. 43rd Street, Corwith Yard, Ill	\$1,000,000
MTD980955660	Havre UST (piping) 1050 First Street North Havre, MT 59501	\$1,000,000

4. The Company guarantees the CERCLA settlement obligations and/or the MSWLF, TSD, UIC, UST, PCB, and/or other facility obligations of the following guaranteed parties. The total dollar amount of such CERCLA settlement and regulated facility obligations so guaranteed is equal, in the aggregate, to 0, and is shown for each such settlement and/or facility as follows: None

5. The Company is required to file a Form 10-K with the Securities and Exchange Commission ("SEC") for the Company's latest fiscal year.

6. The Company's fiscal year ends on December 31st. I hereby certify that the figures for the following items marked with an asterisk are derived from the Company's independently audited, year-end financial statements for its latest completed fiscal year, ended December 31, 2008, and further certify as follows:

A. The aggregate total of the dollar amounts shown in Paragraphs 1 through 4 above equals : \$182,807,021

B. The current rating of the Company's senior unsecured debt is [AAA, AA, A, or BBB] as issued by Standard and Poor's [or- [Aaa, Aa, A or Baa] as issued by Moody's Investor Services]:
Aa2 Moody's

*C. Company's tangible net worth equals: \$18,250,000,000

*D. Company's total assets in the U.S. equal required only if less than 90% of Company's assets are located in the U.S.: N/A

	<u>Yes</u>	<u>No</u>
E. Is line C at least 6 times line A?	X	
F. Is line C at least \$10 million?	X	
G. Are at least 90% of Company's assets located in the U.S.? If "No," complete line H.	X	
H. Is line D at least 6 times line A?		N/A

I hereby certify that, to the best of my knowledge after thorough investigation, the information contained in this letter is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Thomas N. Hund
Executive Vice President and
Chief Financial Officer

Date: _____

[NOTARY BLOCK] _____

DRAFT